

EXHIBIT D



U. S. Department of Justice

*United States Attorney
Central District of California*

*George S. Cardona
United States Attorney
(213) 894-8323*

*United States Courthouse
312 North Spring Street, 12th Floor
Los Angeles, California 90012*

September 17, 2007

John Keker
Keker & Van Nest LLP
710 Sansome Street
San Francisco, CA 94111
Phone: (415) 391-5400

Re: William S. Lerach
Coughlin Stoia Geller Rudman & Robbins, LLP

Dear Mr. Keker:

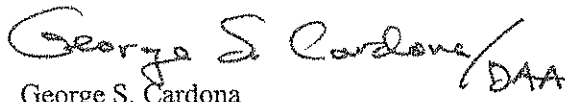
In conjunction with the plea agreement being entered into with your client, William S. Lerach (the "Lerach Plea Agreement"), the United States Attorney's Office for the Central District of California (the "USAO") is authorized to, and hereby does, represent that, after inquiry, with the exception of the criminal investigation being conducted by the USAO that resulted in the Lerach Plea Agreement, the USAO is unaware of any current pending criminal investigation in any of the United States Attorney's Offices for the other 93 judicial districts of the United States ("the other USAOs") or the United States Department of Justice ("DOJ"), against the law firm of Coughlin Stoia Geller Rudman & Robbins, LLP, formerly known as Lerach Coughlin Stoia Geller Rudman & Robbins, LLP ("the Lerach Firm") or any of the partners, associates, counsel, or employees of the Lerach Firm as of August 1, 2007 (the "Lerach Firm Constituents") for violations of federal law occurring prior to the date of this letter and arising out of the non-prosecution conduct (as defined in paragraph 22(a) of the Lerach Plea Agreement). Further this office is authorized to, and hereby does, represent that, based on the information and evidence currently known, the USAO, the other USAOs, and DOJ have no intention to pursue against any of the Lerach Firm Constituents any criminal charges based on violations of federal law occurring prior to the date of this letter and arising out of the non-prosecution conduct (as defined in paragraph 22(a) of the Lerach Plea Agreement).

The USAO also represents that, with the exception of a civil action against Mr. Lerach arising from his agreement to invest in Acorn Technology Fund and certain statements made by Mr. Lerach regarding that investment to the Small Business Administration, it is unaware of any pending civil actions being pursued by the USAO, the other USAOs or DOJ, against Mr. Lerach, the Lerach Firm, or the Lerach Firm Constituents, based on conduct occurring prior to the date of this letter and arising out of the non-prosecution conduct (as defined in paragraph 22(a) of the Lerach Plea Agreement).

John Kecker
Re: Lerach & Coughlin Stoia
September 12, 2007
Page 2

Please note that the representations in this letter are based on the information currently known to the USAO. Please also bear in mind that the representations set forth in this letter do not create any binding obligations on the USAO, any of the other USAOs, or DOJ and that, even should any of the representations in this letter turn out to be incorrect (as a result of anything other than an intentional misrepresentation or intentional omission by the USAO), this would not affect in any way, and would not provide a basis for your client to assert a breach of the Lerach Plea Agreement by the USAO, any of the other USAOs, or DOJ.

Sincerely,


George S. Cardona
United States Attorney